

Senior Auditor

JOB FAMILY DEFINITION

This classification falls within the Audit Services Job Family, encompassing a range of work in which incumbents are responsible for providing financial and performance auditing and non-audit consultative work throughout the judicial branch. This class specification represents the type and level of work performed recognizing that specific work assignments may differ from one unit to another and from one incumbent to another.

CLASS SUMMARY

Incumbents, as assigned, are responsible for providing advanced journey-level, professional audit work throughout the judicial branch involving the understanding, assessment, analysis, and evaluation of risk and compliance activities related to internal controls, laws, regulations, rules, policies, and procedures across organizational disciplines and judicial branch-wide processes. In addition to their routine audit work responsibilities, individuals in this classification perform special audit work and projects of significant sensitivity and complexity, and respond to technically complex information requests from judicial branch management and internal and external stakeholders. Incumbents assigned to this classification routinely serve as Auditor in Charge for audit engagements.

DISTINGUISHING CHARACTERISTICS

The Senior Auditor routinely serves as Auditor in Charge (AIC) for more complex and politically sensitive engagements. Senior Auditors have a role in both the management of the audit engagement work product as well as management of the audit process (entrance/exit meetings, engagement letters, report of findings, etc.). The Senior Auditor is distinguished from the Auditor class, which may be designated as Auditor in Charge (AIC) from time-to-time for smaller projects, but routinely works as a solo auditor for smaller, less complex audits or as a team member for large, complex, and politically sensitive audits.

The Senior Auditor is distinguished from the Audit Supervisor in that the Audit Supervisor supervises two or more exempt-level Judicial Council staff, and may supervise other staff as assigned.

The work performed by a Senior Auditor requires the consistent exercise of discretion and judgment, using advanced knowledge to analyze and interpret information and make recommendations.

EXAMPLES OF ESSENTIAL DUTIES *(The duties listed are illustrative only and represent the core areas of responsibilities; specific position assignments will vary depending on business needs.)*

- Serves as Auditor in Charge for larger, more complex, and sensitive audit assignments; plans engagements, assigns work duties and priorities, reviews work product, and provides feedback.
- Reports any unusual findings to management during the course of the audit.
- Prepares and/or coordinates preparation of audit findings and reports.
- Assists with implementing work unit's goals, objectives, policies, procedures, work standards, and internal controls.

- Selects samples; gathers data; researches, reviews, and analyzes financial documents, operating reports, correspondence, policies, procedures, statutes, and other documents; and interviews staff.
- Evaluates adequacy of internal controls, compliance with legal and policy requirements and effectiveness of operations.
- Discusses preliminary and final draft findings and questions with clients; documents discussions in audit work papers.
- Plans and participates in audit entrance and exit conferences.
- Provides consultative services.
- Maintains detailed records and documentation.
- Provides orientation and guidance to new staff.
- Performs other duties of a similar nature and level as assigned.

EXAMPLES OF POSITION SPECIFIC RESPONSIBILITIES *(Illustrative Only)*

Responsibilities across incumbents in this classification are covered in the “Examples of Essential Duties” list. While incumbents assigned to this classification may access, maintain or use function-specific tools and/or perform specific auditing tasks aligned with one work unit, the general description of the work tasks involved in this class do not vary significantly and therefore no position specific duties are noted.

MINIMUM QUALIFICATIONS

EDUCATION AND EXPERIENCE

Bachelor’s degree, preferably in business, finance, accounting or directly related field; five (5) years of professional-level experience in auditing; and ability to travel. Additional directly related experience and/or education may be substituted on a year-for-year basis.

Possession of a Bachelor’s degree in a directly related field such as accounting, finance, business, etc., may be substituted for one of the years of required experience.

OR

Two years as an Auditor with the Judicial Council of California or other California state government entity.

LICENSING AND CERTIFICATIONS

- Valid driver’s license.

KNOWLEDGE OF

- Applicable federal, state, and local laws, codes, regulations, and/or ordinances;
- Generally Accepted Government Auditing Standards (GAGAS) and Generally Accepted Auditing Standards (GAAS);
- Generally Accepted Accounting Principles (GAAP);
- Principles and practices of procurement, contract administration, and management;
- Principles and practices of modern budgeting and finance;
- Principles, practices, and methods of fund and governmental accounting;
- Information technology standards and concepts such as: Project Management Body of Knowledge (PMBOK); National Institute of Standards and Technology (NIST), Security and

Privacy Controls for Federal Information Systems and Organizations, Federal Information System Controls Audit Manual (FISCAM);

- Principles and practices of peer review, delegation, coaching, and providing feedback;
- Principles and practices of court administration and operations;
- Internal control concepts;
- Principles and methods of statistical analysis and sampling;
- Business mathematical concepts;
- Principles and techniques of preparing effective oral presentations and written materials;
- Software tools such as Excel, Access, and auditing software;
- Organizing, prioritizing, and coordinating multiple work activities to meet critical deadlines;
- Applicable work rules and policies; and
- Applicable business equipment and desktop applications.

SKILL IN

- Interpreting, applying, and explaining applicable laws, codes, regulations, and standards;
- Monitoring project schedules, status, and compliance;
- Coordinating deadlines and prioritizing competing demands;
- Reviewing the work of others and providing constructive feedback;
- Exhibiting political acumen;
- Interviewing and documenting information;
- Researching, compiling, reviewing, analyzing, and summarizing information;
- Providing critical thinking;
- Organizing tasks, meeting deadlines, and prioritizing competing demands within assignments;
- Collaborating and providing teamwork;
- Exercising initiative and independent judgment;
- Reviewing complex financial documents such as financial statements, contracts, agreements, purchase orders, and budget requests, as assigned;
- Utilizing a computer, relevant software applications, and/or other equipment as assigned;
- Effectively communicating; and
- Maintaining effective working relationships with colleagues, customers, and the public.

WORKING CONDITIONS, ADA AND OTHER REQUIREMENTS

The Judicial Council is an equal opportunity employer. The Judicial Council will comply with its obligations under the law to provide equal employment opportunities to qualified individuals with disabilities.

Positions in this class typically require: sitting, walking, reaching, standing, grasping, pushing, pulling, lifting, fingering, kneeling, crouching, stooping, seeing, hearing, talking, and repetitive motions.

Light Work: Exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or a negligible amount of force constantly to move objects. If the use of arm and/or leg controls requires exertion of forces greater than that for Sedentary Work and the worker sits most of the time, the job is rated for Light Work.

Incumbents generally work in a typical office environment with adequate light and temperature.

Please Note: *The Judicial Council classifies work based on organizational need. The distinguishing characteristics, essential duties and minimum qualifications described in this specification relate to the body of work required and not to the attributes of an incumbent assigned to perform the work.*